specified percent of the commutation funds received against the actual enrollments in each course listed below for the immediate past academic year:

- (1) 15 percent of basic course.
- (2) 5 percent of advance course.
- (3) 5 percent of field training (when applicable).
- (D) Purchase of hazard insurance to protect uniform inventory against loss.
- (xii) Unexpended commutation of uniform funds is the balance remaining after all commitments or obligations relating to the immediate past academic year and the amount of retained uniform commutation funds (see paragraph (c)(2)(xii)(A)) have been deducted. The unexpended balance shall be computed as of July 1 each year. Commitments or obligations relating to new year procurement, maintenance, or other allowable activities may not be charged against the unexpended balance. As an exception, the unexpended balance may be used for paying bills for procurements of past academic years that are submitted AFTER the cutoff date of the report required by paragraph (c)(2)(xii)(C).
- (A) The amount of unexpended uniform commutation funds an institution may retain from 1 academic year to the next for continued financing of the uniform program is the greater of \$3500 or 20 percent of the uniform entitlement for the immediate past academic year.
- (B) Accumulated funds that exceed this limitation shall be returned to the Military Services.
- (C) As of July 1 of each year, a uniform commutation report DD Form 2340, "Annual Report on Uniform Commutation Fund" shall be completed by the institution receiving commutation funds and submitted to the appropriate authority for each Military Service by July 31.
- (1) The uniform commutation report shall include a detailed list of expenditures, total funds available for the immediate past academic year, including the unexpended balance from the last report, an explanation of any monetary adjustments and errors, the balance of funds on hand, and the amount being refunded to the appropriate MilitaryService as the unexpended balance, if any. The report shall be coordinated with ROTC unit commanders and

signed by the appropriate institutional official who maintains records of the receipt of funds.

(2) All records on the receipt and expenditure of commutation funds shall be subject to periodic audit and inspection. Institution officials shall be responsive to recommendations made.

- (d) Inspection. Inspections shall be conducted when an ROTC unit is initially established at an institution that does not already host another Military Service ROTC unit. Inspections shall ensure that only those institutions that meet the requirements of paragraphs (a)(1) or (3), are awarded the MC or MJC classification and only those awarded MC, CC, and MJC classifications that meet the additional requirements of paragraph (b) shall be authorized the special rate of commutation instead of uniforms. Inspections of established units at MCs, CCs, and MJCs shall be conducted on an exception basis.
- (1) The Secretaries of Military Departments shall prescribe specific inspection procedures applicable ROTC units of their respective Military Services.
- (2) When discrepancies are noted at institutions, their classifications shall be subject to review for resolution or withdrawal by the Secretaries of the Military Department concerned. In the instance of withdrawal of classification, the appropriate Military Service's review of, and final notification to, the institution shall be within 30 days of the date the discrepancy was noted.

§110.6 Information requirement.

The reporting requirement for paragraph (c)(2)(xii)(C) is assigned OMB No. 0704-0200.

APPENDIX A TO PART 110—CLIMATIC ZONES USED TO DETERMINE RATES OF COMMUTATION ALLOWANCE

Zone I

- 1. Alabama
- 2. Arizona, only 100 mile-wide belt along south border
- 3. Arkansas, southern two-thirds
- California, except area north of 37°
- 5. Florida
- 6. Georgia
- 7. Guam 8. Hawaii
- 9. Kentucky, southeastern one-third

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- 10. Louisiana
- Mississippi
- 12. New Mexico, only 100 mile-wide belt along south border
- 13. North Carolina
- 14. Oklahoma, only southeastern portion
- Puerto Rico
- 16. South Carolina
- 17. Tennessee, except northwest corner
- 18. Texas, except area border of 34° north

Zone II

- 1. Alaska
- $\hbox{2. Arizona, except 100 mile-wide belt along } \\ \hbox{south border}$
- 3. Arkansas, northern one-third
- 4. California, area south of 37° north
- 5. Colorado
- 6. Connecticut
- 7. Delaware
- 8. District of Columbia
- 9. Idaho
- 10. Illinois
- 11. Indiana
- 12. Iowa
- 13. Kansas
- 14. Kentucky, NW two-thirds
- 15. Maine
- 16. Maryland
- 17. Massachusetts
- 18. Michigan
- 19. Minnesota
- 20. Missouri
- 21. Montana
- 22. Nebraska 23. Nevada
- 24. New Hampshire
- 25. New Jersey
- 26. New Mexico, except a 100 mile-wide belt along south border
- 27. New York
- 28. North Dakota
- 29. Ohio
- 30. Oklahoma, except the southeast portion
- 31. Oregon
- 32. Pennsylvania
- 33. Rhode Island
- 34. South Dakota
- 35. Tennessee, only the northwest corner
- 36. Texas, only area north of 34° north
- 37. Utah
- 38. Vermont
- 39. Virginia
- 40. Washington
- 41. West Virginia
- 42. Wisconsin
- 43. Wyoming

The climate zones listed above are to be used as a guide to determine clothing requirements for a specific detachment. Wind chill equivalent temperatures can vary widely for areas within close proximity to each other due to variations in wind velocity and elevation. Detachment commanders may request a zone change by submitting evidence to the Major Command of the appropriate

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Military Service that the wind chill equivalent temperature for the coldest month has been within the limits of the requested zone classification for the past 3 consecutive years.

ATTACHMENT TO APPENDIX A TO PART 110— CLIMATIC ZONES USED TO DETERMINE RATES OF COMMUTATION ALLOWANCE (FORMULA)

The Standard and special commutation rates are based on the latest approved items of clothing for each climatic zone. The zones are:

Zone	Temperature range
1	32 degrees Fahrenheit and above.
2	Below 32 degrees Fahrenheit.

To determine the appropriate zone for each ROTC detachment, use the table below. Enter the appropriate dry bulb temperature at the top and read down. Find the wind velocity on the left and read across. The intersection of the two lines provides the equivalent temperature. For example, a combination of 20 degrees Fahrenheit and a 10 mileper-hour wind has a wind chill equivalent temperature of 3 degrees Fahrenheit. The wind chill equivalent temperature is based on the average monthly temperature and wind of the coldest month for each of the past 3 consecutive years.

APPENDIX B TO PART 110—FORMULA FOR ROTC COMMUTATION RATES

Basic Course (General Military Course)

Total Pkg. Cost of Auth. Items+10% Procurement Cost=Adjusted Pkg. Cost—Amortized by: 2-Yr. Life Shoes & Socks; 2-Yr. Life Insignia; 5-Yr. Life Bal. of Pkg.

+15% Custodial Fees+\$10.00 Uniform Alteration and Maint.=Net Rate Per Yr. (Rounded to nearest \$)

Advanced Course (Professional Officers Course)

Total Pkg. Cost of Auth. Items—½ Amt. of Insignia Cost (2-yr. Amortization)+5% Custodial Fees+\$10.00 Uniform Alteration & Maint.=Net Rate 2-yr. period (Rounded to nearest \$)

Summer Camp (Field Training)

Total Pkg. Cost of Auth. Items—Amortized by 2-yr. Life (Entire pkg., except shoes and socks)+5% Custodial Fees+\$10.00 Uniform Alteration & Maint.=Net Rate 2-yr. period (Rounded to nearest \$)